

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1568 be amended to read as follows:

- 1           Page 1, delete lines 1 through 15, begin a new paragraph and insert:  
2           "SECTION 1. IC 6-1.1-1-22, AS AMENDED BY P.L.88-2005,  
3           SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           JULY 1, 2007]: Sec. 22. "Township assessor" includes:  
5               (1) an elected township assessor; and  
6               (2) **before January 1, 2008**, a trustee assessor.  
7           SECTION 2. IC 6-1.1-1-22.7, AS ADDED BY P.L.88-2005,  
8           SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9           JULY 1, 2007]: Sec. 22.7. "Trustee assessor" means a township  
10          executive who **before January 1, 2008**, performs the duties of assessor  
11          under IC 36-6-5-2.  
12          SECTION 3. IC 6-1.1-4-31.5, AS ADDED BY P.L.228-2005,  
13          SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14          JULY 1, 2007]: Sec. 31.5. (a) As used in this section, "assessment  
15          official" means any of the following:  
16               (1) A county assessor.  
17               (2) A township assessor.  
18               (3) **Before January 1, 2008**, a township trustee-assessor.  
19          (b) As used in this section, "department" refers to the department of  
20          local government finance.  
21          (c) If the department makes a determination and informs local  
22          officials under section 31(c) of this chapter, the department may order  
23          a state conducted assessment or reassessment in the county subject to  
24          the time limitation in that subsection.

(d) If the department orders a state conducted assessment or reassessment in a county, the department shall assume the duties of the county's assessment officials. Notwithstanding sections 15 and 17 of this chapter, an assessment official in a county subject to an order issued under this section may not assess property or have property assessed for the assessment or general reassessment. Until the state conducted assessment or reassessment is completed under this section, the assessment or reassessment duties of an assessment official in the county are limited to providing the department or a contractor of the department the support and information requested by the department or the contractor.

(e) Before assuming the duties of a county's assessment officials, the department shall transmit a copy of the department's order requiring a state conducted assessment or reassessment to the county's assessment officials, the county fiscal body, the county auditor, and the county treasurer. Notice of the department's actions must be published one (1) time in a newspaper of general circulation published in the county. The department is not required to conduct a public hearing before taking action under this section.

(f) Township and county officials in a county subject to an order issued under this section shall, at the request of the department or the department's contractor, make available and provide access to all:

- (1) data;
- (2) records;
- (3) maps;
- (4) parcel record cards;
- (5) forms;
- (6) computer software systems;
- (7) computer hardware systems; and
- (8) other information;

related to the assessment or reassessment of real property in the county. The information described in this subsection must be provided at no cost to the department or the contractor of the department. A failure to provide information requested under this subsection constitutes a failure to perform a duty related to an assessment or a general reassessment and is subject to IC 6-1.1-37-2.

(g) The department may enter into a contract with a professional appraising firm to conduct an assessment or reassessment under this section. If a county or a township located in the county entered into a contract with a professional appraising firm to conduct the county's assessment or reassessment before the department orders a state conducted assessment or reassessment in the county under this section, the contract:

- (1) is as valid as if it had been entered into by the department; and
- (2) shall be treated as the contract of the department.

(h) After receiving the report of assessed values from the appraisal

1 firm acting under a contract described in subsection (g), the department  
 2 shall give notice to the taxpayer and the county assessor, by mail, of the  
 3 amount of the assessment or reassessment. The notice of assessment or  
 4 reassessment:

5 (1) is subject to appeal by the taxpayer under section 31.7 of this  
 6 chapter; and

7 (2) must include a statement of the taxpayer's rights under section  
 8 31.7 of this chapter.

9 (i) The department shall forward a bill for services provided under  
 10 a contract described in subsection (g) to the auditor of the county in  
 11 which the state conducted reassessment occurs. The county shall pay  
 12 the bill under the procedures prescribed by subsection (j).

13 (j) A county subject to an order issued under this section shall pay  
 14 the cost of a contract described in subsection (g), without  
 15 appropriation, from the county property reassessment fund. A  
 16 contractor may periodically submit bills for partial payment of work  
 17 performed under the contract. Notwithstanding any other law, a  
 18 contractor is entitled to payment under this subsection for work  
 19 performed under a contract if the contractor:

20 (1) submits to the department a fully itemized, certified bill in the  
 21 form required by IC 5-11-10-1 for the costs of the work performed  
 22 under the contract;

23 (2) obtains from the department:

24 (A) approval of the form and amount of the bill; and

25 (B) a certification that the billed goods and services have been  
 26 received and comply with the contract; and

27 (3) files with the county auditor:

28 (A) a duplicate copy of the bill submitted to the department;

29 (B) proof of the department's approval of the form and amount  
 30 of the bill; and

31 (C) the department's certification that the billed goods and  
 32 services have been received and comply with the contract.

33 The department's approval and certification of a bill under subdivision  
 34 (2) shall be treated as conclusively resolving the merits of a contractor's  
 35 claim. Upon receipt of the documentation described in subdivision (3),  
 36 the county auditor shall immediately certify that the bill is true and  
 37 correct without further audit, publish the claim as required by  
 38 IC 36-2-6-3, and submit the claim to the county executive. The county  
 39 executive shall allow the claim, in full, as approved by the department,  
 40 without further examination of the merits of the claim in a regular or  
 41 special session that is held not less than three (3) days and not more  
 42 than seven (7) days after the completion of the publication  
 43 requirements under IC 36-2-6-3. Upon allowance of the claim by the  
 44 county executive, the county auditor shall immediately issue a warrant  
 45 or check for the full amount of the claim approved by the department.  
 46 Compliance with this subsection constitutes compliance with

IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and payment of a claim in compliance with this subsection is not subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies to a fiscal officer who pays a claim in compliance with this subsection.

(k) Notwithstanding IC 4-13-2, a period of seven (7) days is permitted for each of the following to review and act under IC 4-13-2 on a contract of the department entered into under this section:

(1) The commissioner of the Indiana department of administration.

(2) The director of the budget agency.

(3) The attorney general.

(l) If money in the county's property reassessment fund is insufficient to pay for an assessment or reassessment conducted under this section, the department may increase the tax rate and tax levy of the county's property reassessment fund to pay the cost and expenses related to the assessment or reassessment.

(m) The department or the contractor of the department shall use the land values determined under section 13.6 of this chapter for a county subject to an order issued under this section to the extent that the department or the contractor finds that the land values reflect the true tax value of land, as determined under this article and the rules of the department. If the department or the contractor finds that the land values determined for the county under section 13.6 of this chapter do not reflect the true tax value of land, the department or the contractor shall determine land values for the county that reflect the true tax value of land, as determined under this article and the rules of the department. Land values determined under this subsection shall be used to the same extent as if the land values had been determined under section 13.6 of this chapter. The department or the contractor of the department shall notify the county's assessment officials of the land values determined under this subsection.

(n) A contractor of the department may notify the department if:

(1) a county auditor fails to:

(A) certify the contractor's bill;

(B) publish the contractor's claim;

(C) submit the contractor's claim to the county executive; or

(D) issue a warrant or check for payment of the contractor's bill;

as required by subsection (j) at the county auditor's first legal opportunity to do so;

(2) a county executive fails to allow the contractor's claim as legally required by subsection (j) at the county executive's first legal opportunity to do so; or

(3) a person or an entity authorized to act on behalf of the county takes or fails to take an action, including failure to request an

appropriation, and that action or failure to act delays or halts progress under this section for payment of the contractor's bill.

(o) The department, upon receiving notice under subsection (n) from a contractor of the department, shall:

(1) verify the accuracy of the contractor's assertion in the notice that:

(A) a failure occurred as described in subsection (n)(1) or (n)(2); or

(B) a person or an entity acted or failed to act as described in subsection (n)(3); and

(2) provide to the treasurer of state the department's approval under subsection (j)(2)(A) of the contractor's bill with respect to which the contractor gave notice under subsection (n).

(p) Upon receipt of the department's approval of a contractor's bill under subsection (o), the treasurer of state shall pay the contractor the amount of the bill approved by the department from money in the possession of the state that would otherwise be available for distribution to the county, including distributions from the property tax replacement fund or distribution of admissions taxes or wagering taxes.

(q) The treasurer of state shall withhold from the money that would be distributed under IC 4-33-12-6, IC 4-33-13-5, IC 6-1.1-21-4(b), or any other law to a county described in a notice provided under subsection (n) the amount of a payment made by the treasurer of state to the contractor of the department under subsection (p). Money shall be withheld first from the money payable to the county under IC 6-1.1-21-4(b) and then from all other sources payable to the county.

(r) Compliance with subsections (n) through (q) constitutes compliance with IC 5-11-10.

(s) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to the payment made in compliance with subsections (n) through (q). This subsection and subsections (n) through (q) must be interpreted liberally so that the state shall, to the extent legally valid, ensure that the contractual obligations of a county subject to this section are paid. Nothing in this section shall be construed to create a debt of the state.

(t) The provisions of this section are severable as provided in IC 1-1-1-8(b).

SECTION 4. IC 6-1.1-5.5-3, AS AMENDED BY P.L.228-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 3. (a) For purposes of this section, "party" includes:

(1) a seller of property that is exempt under the seller's ownership; or

(2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Before filing a conveyance document with the county auditor

under IC 6-1.1-5-4, all the parties to the conveyance must complete and sign a sales disclosure form as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.

(c) Except as provided in subsection (d), the auditor shall forward each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance, **the assessment district supervisor appointed under IC 6-1.1-15.5 (after December 31, 2007)**, and the legislative services agency:

- (1) before January 1, 2005, in an electronic format, if possible; and
- (2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by **the assessment district supervisor (after December 31, 2007)**, the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor. The township assessor shall forward the sales disclosure form to the department of local government finance, **the assessment district supervisor (after December 31, 2007)**, and the legislative services agency:

- (1) before January 1, 2005, in an electronic format, if possible; and
- (2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

The forms may be used by **the assessment district supervisor (after December 31, 2007)**, the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

SECTION 5. IC 6-1.1-15.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]:

**Chapter 15.5. Assessment Districts and Assessment District Supervisors**

**Sec. 1. This chapter applies after December 31, 2007.**

**Sec. 2. As used in this chapter, "department" means the department of local government finance.**

**Sec. 3. As used in this chapter, "district supervisor" means an assessment district supervisor appointed under section 5 of this chapter.**

**Sec. 4. The following ten (10) assessment districts are established on January 1, 2008:**

(1) A district consisting of Lake, Newton, and Porter counties.

(2) A district consisting of Elkhart, Kosciusko, LaPorte, Marshall, and St. Joseph counties.

(3) A district consisting of Adams, Allen, Dekalb, Huntington, LaGrange, Noble, Steuben, Wells, and Whitley counties.

(4) A district consisting of Benton, Carroll, Cass, Fulton, Grant, Howard, Jasper, Miami, Pulaski, Starke, Tippecanoe, Wabash, and White counties.

(5) A district consisting of Boone, Clinton, Fountain, Hamilton, Hendricks, Montgomery, Morgan, Parke, Putnam, and Warren counties.

(6) A district consisting of Marion County.

(7) A district consisting of Blackford, Delaware, Fayette, Hancock, Henry, Jay, Madison, Randolph, Rush, Tipton, Union, and Wayne counties.

(8) A district consisting of Bartholomew, Brown, Dearborn, Decatur, Franklin, Jackson, Jefferson, Jennings, Johnson, Monroe, Ohio, Ripley, Scott, Shelby, and Switzerland counties.

(9) A district consisting of Clay, Daviess, Gibson, Greene, Knox, Owen, Pike, Posey, Sullivan, Vanderburgh, Vermillion, and Vigo counties.

(10) A district consisting of Clark, Crawford, Dubois, Floyd, Harrison, Lawrence, Martin, Orange, Perry, Spencer, Warrick, and Washington counties.

**Sec. 5. (a) The commissioner of the department shall appoint an assessment district supervisor for each assessment district.**

**(b) The commissioner of the department shall appoint each district supervisor from a list of potential appointees submitted by the recommendation committee established under section 8 of this chapter for the district. The commissioner must make the appointment not later than forty-five (45) days after a vacancy occurs for any reason. If the recommendation committee does not submit to the commissioner the names of potential appointees**

1 within the time required by section 8(d) of this chapter, the  
 2 commissioner shall select the individual to be appointed as district  
 3 supervisor.

4 Sec. 6. An individual may not be appointed as a district  
 5 supervisor unless:

6 (1) the individual is a certified Indiana level three  
 7 assessor-appraiser;

8 (2) the individual has at least twelve (12) years of experience  
 9 in the field of assessing as an assessor or deputy assessor in  
 10 Indiana; and

11 (3) the individual:

12 (A) has a bachelor's degree;

13 (B) is a licensed Indiana real estate broker;

14 (C) is a licensed Indiana appraiser; or

15 (D) has an assessment administration specialist (AAS)  
 16 certification from the International Association of  
 17 Assessing Officials.

18 Sec. 7. The department shall maintain a list of individuals  
 19 known to the department who meet the requirements under section  
 20 6 of this chapter.

21 Sec. 8. (a) Whenever there is a vacancy in the position of district  
 22 supervisor, a recommendation committee is established for the  
 23 district. A recommendation committee consists of one (1) member  
 24 from each county legislative body of the counties included in the  
 25 district, selected by the legislative body.

26 (b) Not more than seven (7) days after a vacancy occurs in the  
 27 position of district supervisor, the department shall provide to a  
 28 recommendation committee the list maintained under section 7 of  
 29 this chapter.

30 (c) The legislative body of each county included in the district  
 31 for which a recommendation committee is established shall certify  
 32 to the department the name of the member of the legislative body  
 33 who will serve as the county's member of the recommendation  
 34 committee. A legislative body must certify the name of the member  
 35 not more than seven (7) days after the vacancy in the position of  
 36 district supervisor occurs.

37 (d) A recommendation committee shall by majority vote decide  
 38 upon and submit to the commissioner of the department the names  
 39 of at least two (2) and not more than four (4) potential appointees  
 40 who are on the list maintained under section 7 of this chapter. A  
 41 recommendation committee must submit the names of the potential  
 42 appointees as required by this section not more than fourteen (14)  
 43 days after receiving the list under subsection (b) from the  
 44 department.

45 Sec. 9. (a) Except as provided in subsection (b), a district  
 46 supervisor shall serve for a term of four (4) years. However, the  
 47 commissioner of the department may remove a district supervisor



1 from the position for neglect of duty, misfeasance, or nonfeasance.

2 (b) An individual appointed to serve as the initial district  
3 supervisor of a district described in section 4(1), 4(3), 4(5), 4(7), or  
4 4(9) of this chapter shall serve a term of two (2) years.

5 (c) An individual may be reappointed as a district supervisor.

6 Sec. 10. (a) An individual appointed as a district supervisor:

7 (1) shall devote the individual's full time to carrying out the  
8 individual's duties under this chapter;

9 (2) is an employee of the state of Indiana; and

10 (3) is entitled to:

11 (A) an annual salary set by the commissioner of the  
12 department that is equivalent to compensation of at least  
13 twenty-five cents (\$0.25) and not more than thirty-five  
14 cents (\$0.35) per parcel located in the district served by the  
15 district supervisor;

16 (B) benefits provided to other state employees; and

17 (C) reimbursement for the individual's expenses, including  
18 mileage, incurred in carrying out the individual's duties  
19 under this chapter.

20 (b) The counties included in a district shall reimburse the  
21 department for the salary paid by the department to the district  
22 supervisor according to guidelines adopted by the department. A  
23 county's portion of the reimbursement shall be paid from the  
24 county's property reassessment fund before any other expenditures  
25 are made from the property reassessment fund.

26 Sec. 11. Notwithstanding any other provision, after December  
27 31, 2007, the district supervisor shall do the following in the district  
28 served by the district supervisor:

29 (1) Provide individual education to all assessing officials in the  
30 district.

31 (2) Review sales disclosure data in the district.

32 (3) Provide training on standards related to arms length  
33 transactions.

34 (4) Ensure equitable land values:

35 (A) along township borders and county borders;

36 (B) along borders between districts; and

37 (C) among classes of property in the district.

38 (5) Review and approve all neighborhood factors according to  
39 trending guidelines adopted by the department.

40 (6) Conduct yearly ratio studies for the department that  
41 before January 1, 2008, were performed by the department or  
42 assessing officials.

43 (7) Review abstracts to be submitted for property tax rates.

44 (8) Review, approve, and sign abstracts for each county  
45 before the abstracts are submitted to the department. A  
46 county is responsible for the payment of costs incurred to  
47 achieve the approval and signature of the district supervisor.

(9) **Serve as a member of the property tax board of appeals in each county in the district."**

Delete pages 2 through 8.

Page 9, delete lines 1 through 16.

Page 10, delete lines 35 through 42, begin a new paragraph and insert:

"SECTION 7. IC 6-1.1-28-1, AS AMENDED BY P.L.228-2005, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 1. (a) Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (d) and (e), the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two assessor-appraiser. Subject to subsections (d) and (e), the board of commissioners of the county shall appoint two (2) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser. If the county assessor **(before January 1, 2008) or assessment district supervisor (after December 31, 2007)** is a certified level ~~two~~ **three** assessor-appraiser, the board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two assessor-appraiser. A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. **Before January 1, 2008**, the county assessor is a voting member of the property tax assessment board of appeals. **After December 31, 2007, the assessment district supervisor appointed under IC 6-1.1-15.5 for the district containing the county is a voting member of the property tax assessment board of appeals.** The county assessor **(before January 1, 2008) or assessment district supervisor (after December 31, 2007)** shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board that includes at least one (1) certified level two assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

(b) The county assessor (**before January 1, 2008**) or assessment district supervisor (**after December 31, 2007**), county fiscal body, and board of county commissioners may agree to waive the requirement in subsection (a) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two Indiana assessor-appraisers:

- (1) who are willing to serve on the board; and
- (2) whose political party membership status would satisfy the requirement in subsection (c)(1).

(c) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

- (1) residents of the county;
- (2) certified level two Indiana assessor-appraisers; and
- (3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) members of the county property tax assessment board of appeals be residents of the county.

(d) Except as provided in subsection (e), the term of a member of the county property tax assessment board of appeals appointed under subsection (a):

- (1) is one (1) year; and
- (2) begins January 1.

(e) If:

- (1) the term of a member of the county property tax assessment board of appeals appointed under subsection (a) expires;
- (2) the member is not reappointed; and
- (3) a successor is not appointed;

the term of the member continues until a successor is appointed.

SECTION 8. IC 6-1.1-35-1.1, AS AMENDED BY P.L.88-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 1.1. (a) Each county assessor and each elected township assessor who has not attained the certification of a "level two" assessor-appraiser under IC 6-1.1-35.5 must employ at least one (1) certified "level two" assessor-appraiser.

(b) Each county assessor and each township assessor must:

- (1) attain the certification of a "level one" assessor-appraiser not later than one (1) year after taking office; and
- (2) attain the certification of a "level two" assessor-appraiser not later than two (2) years after taking office.

(c) A county assessor or elected township assessor who does not comply with subsection (b) is subject to forfeiture of the part of the assessor's annual compensation that relates to real property assessment duties. The county fiscal body may reduce the appropriations for the

annual compensation of a township assessor or county assessor under this subsection in an amount that bears the same proportion to the assessor's annual compensation that the time during the year required for the performance of the assessor's real property assessment duties bears to the time during the year required for the performance of the assessor's overall duties. The assessor's annual compensation is reduced by the amount of the appropriation reduction.

(d) **Before January 1, 2008**, a trustee assessor who does not comply with subsection (b) relinquishes all duties relating to real property assessment to the county assessor until the trustee assessor complies with subsection (b). **After December 31, 2007, each trustee assessor relinquishes all duties relating to real property assessment and personal property assessment to the county assessor.**

(e) **This subsection applies before January 1, 2008.** Not later than six (6) months after taking office, a trustee assessor must notify the county assessor in writing concerning whether the trustee assessor intends to comply with subsection (b). A trustee assessor who notifies the county assessor that the trustee assessor does not intend to comply with subsection (b) relinquishes all duties relating to real property assessment to the county assessor until the trustee assessor complies with subsection (b).".

Delete pages 11 through 17.

Page 18, delete lines 1 through 26.

Page 18, line 29, delete "2007]:" and insert "2007 (RETROACTIVE)]:".

Page 21, delete lines 19 through 42.

Delete pages 22 through 23.

Page 24, delete lines 1 through 39.

Page 25, delete lines 27 through 42.

Delete pages 26 through 30.

Page 31, delete lines 1 through 31, begin a new paragraph and insert:

"SECTION 10. IC 36-2-15-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.

(b) **This subsection applies before January 1, 2008.** The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer

1 or board;

2 (3) fails to deliver an assessment to the county assessor; or

3 (4) fails to perform any other assessing duty as required by statute  
4 or rule of the department of local government finance;

5 within the time period prescribed by statute or rule of the department  
6 or within a later time that is necessitated by reason of another official  
7 failing to perform the official's functions in a timely manner.

8 (c) **This subsection applies before January 1, 2008.** A township  
9 with a township trustee-assessor may, with the consent of the township  
10 board, enter into an agreement with:

11 (1) the county assessor; or

12 (2) another township assessor in the county;

13 to perform any of the functions of an assessing official. A township  
14 trustee-assessor may not contract for the performance of any function  
15 for a period of time that extends beyond the completion of the township  
16 trustee-assessor's term of office.

17 (d) **After December 31, 2007:**

18 (1) **the county assessor shall perform the functions of a**  
19 **township assessor in each township in the county without an**  
20 **elected township assessor; and**

21 (2) **a township trustee in a township in the county without an**  
22 **elected township assessor relinquishes all duties relating to**  
23 **real property assessment and personal property assessment**  
24 **to the county assessor.**

25 (e) **Notwithstanding subsection (d), a county assessor**  
26 **performing the functions of a township assessor in a township in**  
27 **the county without an elected township assessor may enter into an**  
28 **agreement with the trustee of the township providing that the**  
29 **township trustee shall perform one (1) or more duties relating to**  
30 **real property assessment or personal property assessment, if the**  
31 **trustee is a certified level two assessor-appraiser."**

32 Page 40, delete lines 41 through 42.

33 Delete pages 41 through 42.

34 Page 43, delete lines 1 through 38.

35 Page 45, delete lines 5 through 34.

36 Page 47, delete lines 29 through 42, begin a new paragraph and  
37 insert:

38 "SECTION 19. IC 36-6-5-2 IS AMENDED TO READ AS  
39 FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 2. (a) This section  
40 applies to townships that do not have an elected or appointed and  
41 qualified township assessor.

42 (b) **Before January 1, 2008,** the township executive shall perform  
43 all the duties and has all the rights and powers of assessor. If a  
44 township qualifies under IC 36-6-5-1 to elect a township assessor, the  
45 executive shall continue to serve as assessor until an assessor is  
46 appointed or elected and qualified. **After December 31, 2007:**

1           **(1) the county assessor shall perform the functions of a**  
 2           **township assessor in each township in the county without an**  
 3           **elected township assessor; and**

4           **(2) a township executive in a township in the county without**  
 5           **an elected township assessor relinquishes all duties relating to**  
 6           **real property assessment and personal property assessment**  
 7           **to the county assessor.**

8           (c) The bond filed by the executive in ~~his~~ **the executive's** capacity  
 9           as executive also covers ~~his~~ **the executive's** duties as assessor."

10          Delete pages 48 through 51.

11          Page 57, delete lines 11 through 28.

12          Page 59, delete lines 8 through 42, begin a new paragraph and  
 13          insert:

14          "SECTION 24. [EFFECTIVE JULY 1, 2007] **(a) The department**  
 15          **of local government finance shall assist counties in establishing the**  
 16          **recommendation committees under IC 6-1.1-15.5, as added by this**  
 17          **act, that will submit the names of potential appointees for the**  
 18          **initial appointments to the assessment district supervisor positions.**  
 19          **The department of local government finance shall provide to each**  
 20          **recommendation committee a list of individuals who meet the**  
 21          **requirements under IC 6-1.1-15.5-6, as added by this act. Each**  
 22          **recommendation committee must submit the names of potential**  
 23          **appointees for the initial appointments to the assessment district**  
 24          **supervisor positions under the procedures set forth in**  
 25          **IC 6-1.1-15.5, as added by this act, before September 1, 2007. The**  
 26          **potential appointees submitted by a recommendation committee**  
 27          **must be on the list of individuals who meet the requirements under**  
 28          **IC 6-1.1-15.5-6, as added by this act, that is provided by the**  
 29          **department of local government finance under this SECTION. The**  
 30          **commissioner of the department of local government finance shall**  
 31          **make the initial appointments of assessment district supervisors,**  
 32          **to be effective January 1, 2008, before November 1, 2007.**

33          **(b) This SECTION expires June 30, 2008."**

34          Page 60, delete line 1.

35          Renumber all SECTIONS consecutively.

(Reference is to HB 1568 as printed February 8, 2007.)

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Representative Espich